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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING AND
ALLOWING PROOF OF CLAIM NUMBER 4434 AND DISALLOWING
AND EXPUNGING PROOF OF CLAIM NUMBER 16559
(BAY COUNTY TAX COLLECTOR)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, including Delphi Automotive Systems, LLC ("DAS LLC"), (collectively, the "Debtors"), and Bay County Tax Collector ("Bay County") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 4434 And Disallowing And Expunging Proof Of Claim Number 16559 (Bay County Tax Collector) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on May 2, 2006, Bay County filed proof of claim number 4434 against DAS LLC, which asserts a secured claim in the amount of \$18,028.96 ("Claim No. 4434") arising from certain taxes allegedly owed by DAS LLC to Bay County.

WHEREAS, on March 1, 2007, Bay County filed proof of claim number 16559 against DAS LLC, asserting a secured claim in the amount of \$16,270.91 (the "Claim No. 16559," and, together with Claim No. 4434, the "Claims") arising from certain taxes allegedly owed by DAS LLC to Bay County.

WHEREAS, on April 27, 2007, the Debtors objected to Claim No. 4434 pursuant to the Debtors' Twelfth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 7824) (the "Twelfth Omnibus Claims Objection").

WHEREAS, on April 27, 2007, the Debtors objected to Claim No. 16559 pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §

502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on May 21, 2007, Bay County filed its Response To Debtors' Objection By Bay County, Florida, Tax Collector (Docket No. 8080) and on May 22, 2007, Bay County filed its Bay County (FLA.) Tax Collector's Supplement To Her Response Filed On 5/21/07 Response To Debtors' Twelfth & Thirteenth Omnibus Objection To Certain Claims (#4434 & #16559) (Docket No. 8105) (together, the "Responses").

WHEREAS, pursuant to this Joint Stipulation, DAS LLC acknowledges and agrees that (a) Claim No. 4434 shall be allowed against DAS LLC in the amount of \$17,762.52 and (b) Claim No. 16559 shall be disallowed and expunged in its entirety.

WHEREAS, DAS LLC is authorized to enter into this Joint Stipulation either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Bay County stipulate and agree as follows:

1. Claim No. 4434 shall be allowed in the amount of \$17,762.52 and shall be treated as an allowed secured claim against the estate of DAS LLC.

2. Claim No. 16559 shall be disallowed and expunged in its entirety.
3. Bay County hereby releases and waives any right to assert any other claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Petition Date.
4. Bay County shall withdraw its Responses to the Twelfth Omnibus Claims Objection and Thirteenth Omnibus Claims Objections with prejudice.

So Ordered in New York, New York, this 9th day of May, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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